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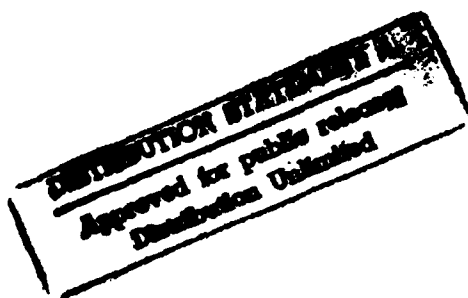
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U.S. Department
of Transportation

**Federal Aviation
Administration**

**Allocation and Recovery of
Federal Airport and Airway Costs, 1991**



Office of Aviation Policy and Plans
Daniel E. Taylor
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16. Abstract This report presents estimates of the allocation and recovery of Federal airport and airway system costs. Estimates for 1991 were constructed using an econometric model that attributes fixed, joint, and marginal airspace system costs to aviation user groups. Two methods are used to allocate FAA costs. First, a "full cost allocation" attributes direct costs to each user and allocates all remaining joint and overhead costs among users. Second, a "minimum cost allocation" estimate is made for general aviation based on the concept of avoidable costs. The results of the full cost allocation indicate that about 62 percent of FAA costs in 1991 are attributable to air carriers. General aviation and the public sector accounted for 26 and 12 percent of FAA costs, respectively.					
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Executive Summary

This report presents estimates of the allocation and recovery of Federal airport and airway system costs. Estimates for 1991 were constructed using an econometric model that attributes fixed, joint, and marginal costs to aviation user groups. The model estimates user group cost shares based on each group's aviation activity and compares costs with Federal aviation taxes collected from each group. The results reveal the burden each group imposes by its use of FAA enroute, terminal, and flight services and the portion of those services paid for by the group through indirect user taxes.

Two methods are used to allocate FAA costs. First, a "full cost allocation" attributes direct costs--those linked to specific services provided to each user--and allocates all remaining joint and overhead costs among users. Second, a "minimum cost allocation" estimate based on the concept of avoidable costs is made for general aviation. This estimate excludes joint airspace system costs from the cost ascribed to general aviation.

The results of the full cost allocation procedure are that services provided to air carriers accounted for 62 percent of FAA costs in 1991, up from 60 percent in 1985. This increase resulted from a three percent growth in regional commuters' cost share. Services to general aviation and to public sector aircraft represented a 26 and 12 percent cost share, respectively, with services to each group reduced by one percentage point since 1985.

The FAA recovers a portion of its costs from user taxes: a 10 percent passenger ticket tax, a 6.25 percent freight waybill tax, a \$6 per enplanement tax on international flights, and noncommercial general aviation fuel taxes of \$.15 per gallon for aviation gasoline and \$.175 per gallon for jet fuel. In 1991, the FAA recovered approximately 97 percent of the costs attributed to air carriers and about 7 percent of costs allocated to general aviation based on the full cost allocation procedure. Alternatively, general aviation tax revenue represents 18 percent of cost attributed to it under the minimum cost allocation. General Fund revenues appropriated to the FAA will total more than twice the cost of services provided to military and civilian government aircraft.

In 1991, the Aviation Trust Fund received \$4.9 billion in revenues from user taxes plus an additional \$1.3 billion in interest earned on the balance in the Trust Fund. Appropriations from the Trust Fund finance capital improvements to the National Airspace System; research, engineering, and development; Airport Improvement Program grants; and a portion of the operation of the system. The General Fund provides the remainder of funds required for operation of the system. FAA FY 1991 budget appropriations were composed of \$6.1 billion from the Trust Fund and \$2.0 billion from the General Fund.

1. Background and Methods

This report presents allocations of the United States airport and airway system cost for FY 1991. FAA costs are allocated among 10 user groups in three major categories: air carriers, general aviation, and the public sector. These data are compared with user tax revenues to determine the extent of cost recovery from users for FY 1991. Allocated costs were calculated from user group activity, total annual FAA expenses on operations, capital equipment, research, and airport grants, and estimating relationships based on analysis of historical data.¹ The revised cost allocation shares primarily reflect changes in the amount of user group activity at FAA facilities.

Two estimating techniques are used. The primary method allocates the full cost of operating the system among user groups. This "full cost allocation" attributes to users the direct cost of FAA services and an appropriate share of indirect or overhead costs. User costs are separated into enroute, terminal, and flight services as well as Airport Improvement Program (AIP) grants. Regulatory costs and the cost of maintaining navigational aids are treated as joint user costs and are divided between users accordingly. A second method assigns a minimum estimate of costs attributable to general aviation users based on the concept of avoidable costs. Undertaken because general aviation owners and operators may not need the sophisticated aspects of the U.S. airspace system, this second method assigns to general aviation only the additional costs of providing them service within a system designed for air carriers and the public sector.

¹ For a description of cost estimating relationships see "Allocation of Federal Airport and Airway Costs for FY 1985," Federal Aviation Administration, 1986 (FAA-APO-87-11).

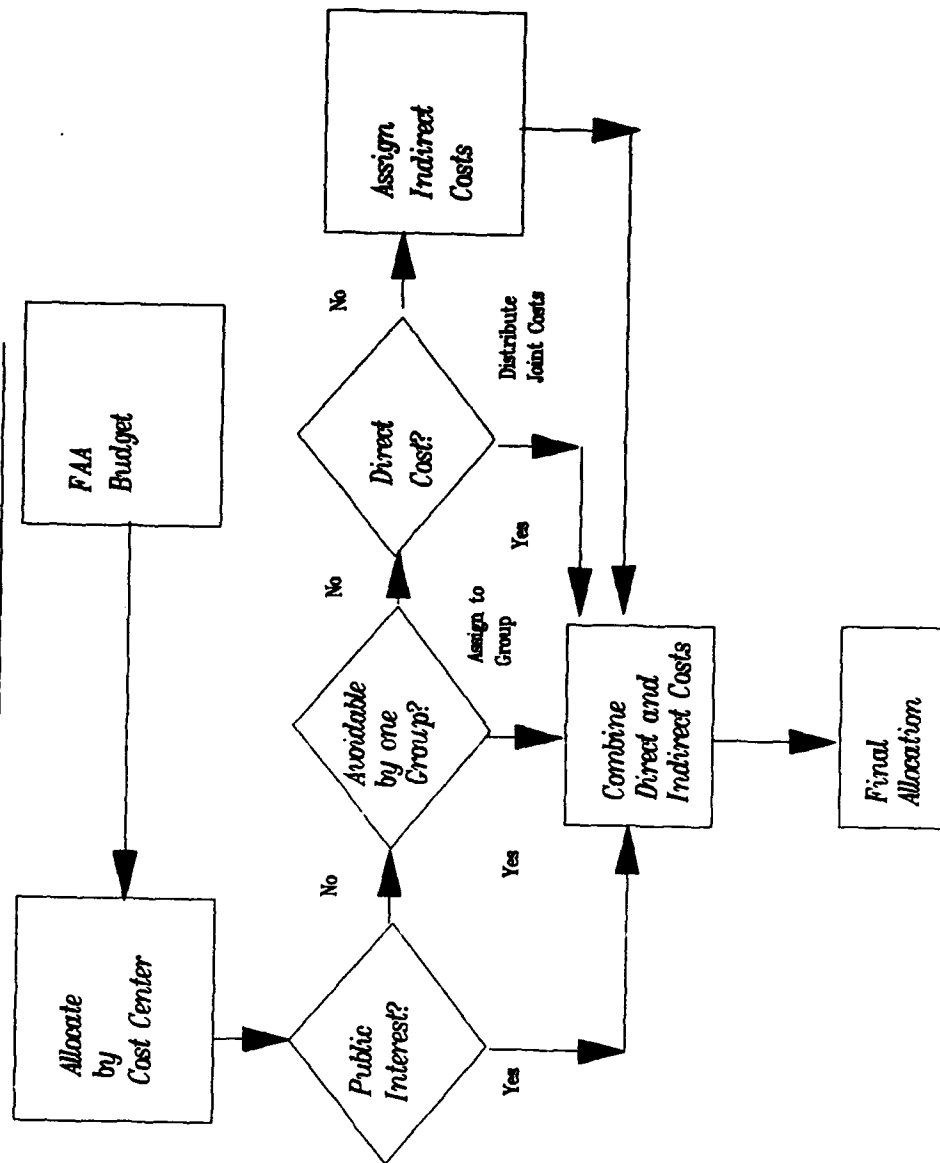
Figure 1 is a flow chart of the process used to fully allocate FAA costs to users of the airport and airway system. The first step separates FAA expenditures into six cost centers: operating site costs, facilities and equipment purchases, research and development expenses, airport grants, NAVAID maintenance and regulatory costs, and overhead. The next step identifies resources expended in the public interest (see Public Interest Costs below). After extracting public interest costs, this process allocates costs to users on the basis of avoidable costs.² Those costs not separable by a user group, both direct and indirect, are distributed based, in part, on a user group's overall use of the system.

The full cost method separates aviation user costs into direct and indirect categories. Direct costs are linked to the use of specific services. An example of a direct cost is the cost of terminal air traffic control (tower services) at an airport. Indirect or overhead costs are those that support the provision of FAA services such as recruiting, training, regulation, and procurement. Direct costs are divided into those rendered to one user group and those shared jointly by two or more groups. Direct costs to a single user are attributed solely to that user while joint and indirect costs are distributed among several user groups.³ An example of joint costs is the cost of navigational aid maintenance.

² Avoidable costs are those which would not be incurred by the FAA in the absence of a user group.

³ For further detail on the distribution of costs see "Airport and Airway Costs: Allocation and Recovery in the 1980s," Federal Aviation Administration, 1987 (FAA-APO-87-7).

Figure 1
Cost Allocation Method



The "minimum cost allocation" for general aviation includes direct costs attributable only to general aviation users. This allocation excludes from the general aviation cost share those joint costs shared with air carrier and military users, thus reducing the attribution of general aviation cost burden. Under the minimum cost allocation, the full cost of flight service station operations and the variable cost of tower services are allocated to general aviation. Overhead, capital projects, and terminal navigation equipment and control facilities are allocated on the basis that general aviation is the primary user of the service or equipment.

The process illustrated above was used to develop an econometric model to estimate cost allocation and recovery. The model computes its results by applying estimating relationships to FAA costs and aviation activity measures. Although the model embodies relationships which prevailed when it was developed in 1985, the estimates presented here for 1991 can generally be expected to be valid. The 1991 estimates are based on 1991 FAA costs and 1991 aviation activity data. And the estimating relationships contained within the model tend to remain stable or change only slowly with time.

2. Public Interest Costs

There are three general criteria under which costs should be allocated to the public sector.

Public Goods: Primary beneficiaries cannot be excluded from consuming the good or service and, thus, cannot be compelled to pay for it as a condition of consumption. Because consumers cannot be made to pay as a condition of consumption, the good or service will not be produced by the private sector. Production

will occur only if undertaken by the public sector. Examples are National defense, flood control dams, mosquito control in environs near swamps, and law enforcement. Note, however, that in some instances--flood control and mosquito control--beneficiaries are a subset of the total public. In such cases, costs can be allocated to a sector of the public on equity considerations.

External Benefits: Portions of the benefits of an activity accrue directly to secondary beneficiaries, yet the primary beneficiaries cannot readily pass a portion of the costs along to the secondary beneficiaries. In these cases the primary beneficiary cannot condition consumption by the secondary beneficiary on payment of a fee. For example, the recipient of a vaccine benefits, but so does society in general because the threat of epidemic is lessened with each member vaccinated. Unless a portion of the costs are picked up by the public sector, under production of the good or service will occur.

External Costs: Portions of the costs of an activity are imposed upon parties other than those undertaking the activity. Examples are air and noise pollution. If the party undertaking the activity is deemed to have the right to impose costs on others, it may be appropriate to allocate the expense of managing these activities or compensating affected third parties to the public sector. If the party undertaking the activity does not enjoy such rights, the costs imposed on others from the activity should be allocated to the undertaking party.

Application of these criteria to FAA costs identifies those costs which should be allocated to the public sector. The FAA does not directly produce public goods. However, a portion of its products are consumed by other Government agencies which do provide public goods. These include the Defense Department, other Federal Agencies, and State and Local Governments which utilize the nation's airport and airway system. The costs of serving these agencies should be allocated to the public sector.

Some facilities and services produced by FAA benefit members of society other than users of the airport and airway system. The costs of providing these benefits should be allocated to the public sector. An example is certain

weather observations made by FAA which are used in the production of weather forecasts which benefit the public in general.

The FAA is responsible for providing safety, medical, and other forms of regulation for the aviation industry. Although these activities benefit the aviation sector directly and large portions of the public indirectly, they do not meet the criteria for allocation of their costs to the public sector. This is because services are initially delivered in their entirety directly to identifiable recipients in the aviation sector who can be explicitly charged as a condition of receiving the service, either through fees or excise taxes. To the extent that others benefit from these services, it is because they are incorporated in goods and services produced by their original recipients. Regulatory services are thus combined with other inputs in the production process and reflected in the value of the final goods and services. It would be no more appropriate to allocate these regulatory costs to the public sector than it would be to allocate the labor and capital costs of the private aviation industries to the public sector.

Certain FAA activities are designed to redress the external costs generated by production and consumption of aviation services which are imposed on third parties. Air and noise pollution control programs are examples. These costs are properly chargeable to the public sector only if the aviation sector is deemed to have the right to impose such costs on third parties. Because the aviation sector does not in general have such rights, the costs of these programs should not be charged to the public sector.

3. Findings

Full Cost Allocation

Table 1 presents user cost responsibilities under the full cost allocation methodology for the years 1978, 1985, and 1991 as a percent of total Federal airport and airway system costs. Since deregulation of the airline industry in 1978, air carrier system usage has grown relative to other system users. Consequently, over the period the cost share of air carriers increased from 58 to 62 percent. During the same period, general aviation and public sector cost shares decreased by one and three percentage points, respectively. Of the \$8.1 billion FY 1991 FAA budget, an estimated \$5.0 billion (62 percent) was the cost of service to air carriers, \$2.1 billion (26 percent) to general aviation and \$1.0 billion to the public sector (12 percent).⁴

Table 1			
<u>Cost Allocation by Major Aviation User Category 1978 - 1991</u>			
User Group	1978	1985	1991
Air Carrier	58%	60%	62%
General Aviation	27%	27%	26%
Public Sector	15%	13%	12%

⁴ The estimated 12 percent public share is consistent with the Congressional Budget Office conclusion that an appropriate estimate for public sector costs would be less than 15 percent. See "The Status of the Airport and Airway Trust Fund," Congressional Budget Office, December 1988, p. 21.

Table 2 provides further detail on cost shares for 1985 and 1991 attributed to the ten user groups that comprise the three major aviation user groups. Although domestic airlines have reduced their relative cost share since 1985, their attributed share is the largest of any user group comprising 41 percent or \$3.3 billion. Commuters with the second largest cost share, 17 percent, or \$1.4 billion, experienced a sizable 3 percentage points gain in cost share since 1985. Other user groups with substantial costs shares are general aviation piston and turbine aircraft operators, and military aircraft.

Table 2 Allocation by Detailed User Group				
User Group	1985 Share	1991 Share	Change in Share	1991 Cost (\$ million)
Air Carrier	60%	62%	2%	\$5,021
Domestic	42%	41%	-1%	\$3,300
International	2%	2%	0%	\$189
Freight	2%	2%	0%	\$171
Commuter	14%	17%	3%	\$1,361
General Aviation	27%	26%	-1%	\$2,143
Air Taxi	3%	3%	0%	\$216
Piston	13%	12%	-1%	\$1,009
Turbine	10%	10%	0%	\$817
Rotorcraft	1%	1%	0%	\$101
Public Sector	13%	12%	-1%	\$973
Civil Government	1%	1%	0%	\$47
Military	11%	10%	-1%	\$871
Public Interest	1%	1%	0%	\$55
Grand Total	100%	100%		\$8,137

Minimum Cost Allocation

Under the minimum cost allocation, \$1.3 billion in joint costs assigned to general aviation under full allocation are instead attributed to air carriers and the public. This results in the general aviation share declining from 26 to 10 percent. The air carrier allocated cost share rises from 62 percent to 75 percent and the public sector share from 12 to 15 percent. Compared with 1985, the general aviation minimum cost share dropped by less than one percent. Detailed estimates for the minimum cost allocation for general aviation are presented in Table 3.

Table 3 <u>General Aviation Minimum Cost Allocation</u>			
User Group	1985 Share	1991 Share	1991 Cost (\$ million)
Air Taxi	0.9%	0.9%	\$ 73
Piston	6.2%	5.8%	\$472
Turbine	3.6%	3.3%	\$269
Rotorcraft	0.4%	0.4%	\$ 33
Total	11.1%	10.4%	\$847

4. Taxes, Trust Fund Revenues, and System Financing

Tax and Interest Revenue

FAA's current authorizing legislation, The Aviation Safety and Capacity Expansion Act of 1990, raised the air carrier passenger ticket tax, freight waybill tax, and general aviation fuel taxes by 25 percent. It had been the intent of Congress to apply the incremental revenue from the 25 percent tax rate increase to reduce the overall budget deficit by crediting those funds to

the General Fund through December 1992. However, during the final stages of the drafting of the Omnibus Budget Reconciliation Act, technical changes needed to assign the incremental revenue to the General Fund were omitted for all taxes except those imposed on fuel. A proposal to correct this error is now pending before Congress. The international enplanement tax was raised from \$3 to \$6 per person on January 1, 1990.

Table 4 summarizes previous and present aviation excise tax rates and presents estimates of revenues accruing to the Trust Fund under both current law--which credits all incremental revenue from the tax increases to the Trust Fund except those from the general aviation fuel taxes--and the intended proposal to credit all incremental revenue to the General Fund through December 1992. The passenger ticket tax and interest constitute the major sources of Trust Fund revenue, contributing about 70 percent and 21 percent, respectively, under current law. Note that unless Congress amends the law, about \$1.8 billion more will be deposited into the Trust Fund through December 1992 than would have been under the original proposal.

System Financing

A summary of FY 1991 airport and airway system financing is presented in Figure 2. During this period, \$4,910 million in revenues from user taxes and \$1,331 million in interest--\$6,241 total revenue--was deposited into the Trust Fund. An additional \$27 million in fuel taxes was credited to the General Fund. Withdrawals from the Trust Fund consisted of \$6,103 million for FAA expenditures and \$63 million in transfers to the National Oceanographic and

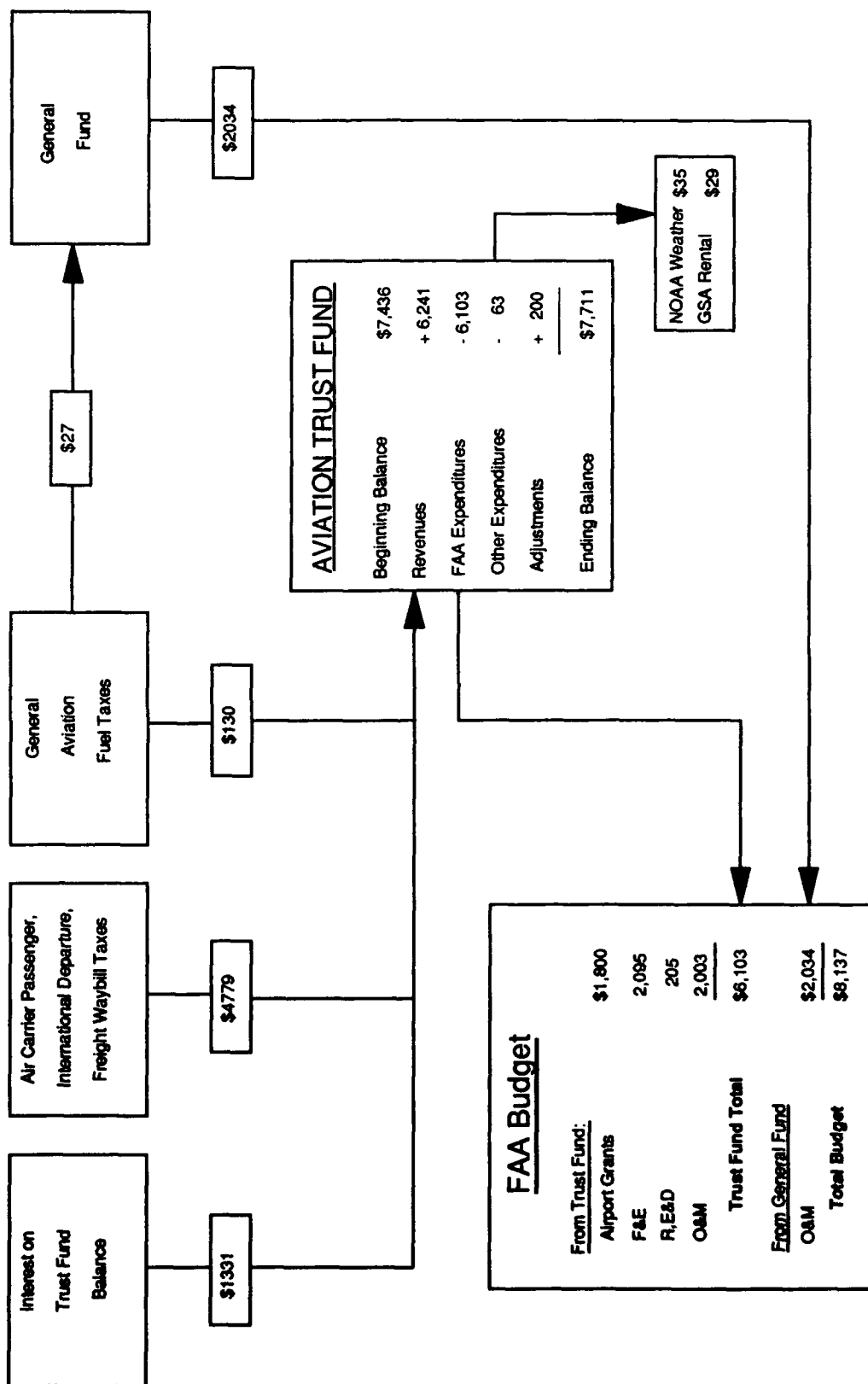
Table 4 Aviation User Taxes and Trust Fund Revenue (millions)									
Tax Type	User Tax Rates			1991 Revenue			1992 Revenue		
	1980 to 1989	Current*	Rate Change	Current Law	Intended***	Law	Current Law	Intended***	Law
Passenger Ticket Tax	8.0 %	10.0 %	25 %	\$4,341	\$3,593	\$4,567	\$4,567	\$3,654	
Freight Waybill	5.0 %	6.25 %	25 %	222	184	237	237	190	
International Enp.	\$3/enplanement	\$6/enplanement	100 %	217	217	260	260	260	
Aviation gas**	\$.12/gallon	\$.15 /gallon	25 %	41	41	40	40	40	
Jet fuel**	\$.14/gallon	\$.175/gallon	25 %	90	90	90	90	90	
Interest				1,331	1,331	1,345	1,345	1,279	
Total				\$6,241	\$5,456	\$6,538	\$6,538	\$5,513	

* International Departure Tax increase took effect January 1, 1990. All other increases were effective December 1, 1990.

** Tax applies only to noncommercial operations. The incremental portion of General Aviation revenues will accrue to the General Fund through December 1992.

*** Reflects tax revenue that would have been credited to the Trust Fund if Congress had enacted the intended proposal to credit incremental revenues from the tax increase of December 1, 1990 to the General Fund.

Figure 2
Financial Structure of the FAA--FY 1991
(millions \$)



Atmospheric Administration (NOAA) for weather services and the General Services Administration (GSA) for rent.

The Trust Fund totally funded FAA's Airport Improvement, Facilities and Equipment, and Research, Engineering and Development Programs. Operations and Maintenance costs were jointly paid from the Trust Fund and the General Fund. Overall, 75 percent of FAA's expenses came from the Trust Fund and 25 percent from the General Fund. (See Appendix for a detailed schedule of Aviation Trust Fund revenues and expenditures from 1984 to 1992.)

5. Cost Recovery

Data for FAA costs and revenues for fiscal years 1985 and 1991 are presented in Table 5. Allocated costs and tax revenues are reported by user group. The total contribution of private sector users--total tax revenue and interest earned on the Trust Fund--is also given. (Interest is not allocated to specific private sector user groups because any allocation would be arbitrary.) Recovery of overall FY 1991 private sector costs is 87 percent, compared to 79 percent in FY 1985. The General Fund contribution to FAA costs continues to exceed costs allocated to the public sector by significant amounts, constituting 226 percent of allocated costs in FY 1985 and 209 percent in FY 1991.

Recovery from air carriers is almost complete, up from 88 percent in 1985. Within the air carrier group, all categories increased their contribution

Table 5 Cost Recovery By User Group (\$ millions)					
User	Costs		Revenues ^{a/}		Recovery (%)
	1985	1991	1985	1991	1985 1991
<u>Air Carrier</u>					
Domestic Air Carriers	\$2,176	\$3,300	\$2,419	\$4,123	111% 125%
International Air Carriers	\$121	\$189	\$108	\$217	89% 115%
Freight Air Carriers	\$123	\$171	\$134	\$222	109% 130%
Commuters	\$713	\$1,361	\$90	\$217	13% 16%
Air Carriers Total	\$3,133	\$5,021	\$2,751	\$4,779	88% 95%
<u>General Aviation</u>					
Air Taxis	\$132	\$216	\$13	\$20 b/	10% 9%
Piston Aircraft	\$683	\$1,009	\$24	\$37 b/	3% 4%
Turbo-prop Aircraft	\$520	\$817	\$61	\$95 b/	12% 12%
Rotorcraft	\$64	\$101	\$3	\$5 b/	5% 5%
General Aviation Total	\$1,399	\$2,143	\$100	\$157 b/	7% 7%
<u>Private Sector</u>					
Revenue - Taxes Only	\$4,532	\$7,164	\$2,851	\$4,937	63% 69%
Revenue - Taxes and Interest	\$4,532	\$7,164	\$3,598 c/	\$6,268 c/	79% 87%
<u>Public Sector</u>	\$ 704	\$ 973	\$1,591 d/	\$2,034 d/	226% 209%

a/ Aviation user taxes except as noted.

b/ Includes fuel tax credited to General Fund.

c/ Includes interest of \$746 million FY-1985 and \$1,331 million in FY 1991 earned on Trust Fund cash balance.

d/ FAA General Fund Appropriation.

since 1985 and all except commuters contribute 25 to 30 percent more than their allocated costs. Recovery from Commuters is far less. The small contribution of commuters results from the nature of their operation. FAA's cost to provide air traffic services to a commuter is approximately the same per operation as for larger air carriers. However, commuters fly shorter distances and carry fewer passengers resulting in lower passenger ticket tax revenues. Although cost recovery of commuters is less than that from other carriers, commuters play an integral role in the air transport industry by feeding passengers from smaller airports to air carriers at major hubs.

General aviation cost recovery remains at only about 7 percent of allocated cost, unchanged since 1985. The largest recovery is from turbo-props which pay about 12 percent of costs. Under the minimum cost allocation, general aviation cost recovery is 19 percent for FY 1991, compared with 17 percent in 1985.

6. Conclusion

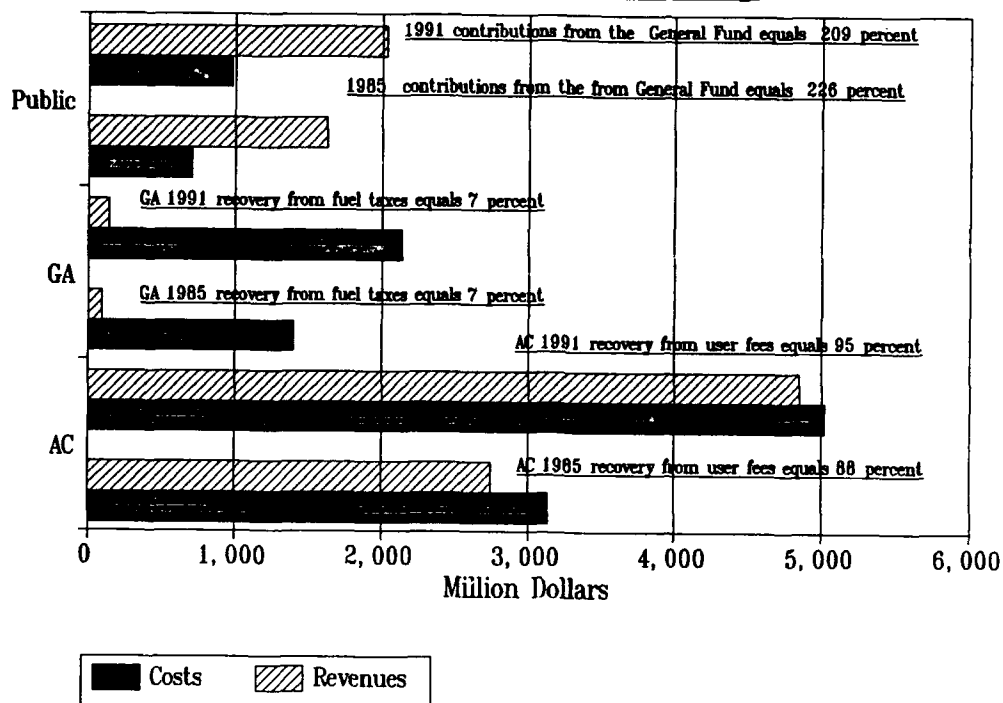
Allocated cost shares have changed slightly since the mid-1970's when the first comprehensive cost allocation study was performed. Significant growth in commuter cost shares and a small decline in the general aviation and public cost shares has occurred. Air carrier costs have risen to 62 percent in 1991, up from 58 percent in 1978. The shifts result from changes in the utilization of FAA services by user groups. These changes, in turn, reflect trends in aviation growth patterns. Air carriers, particularly commuters, experienced

substantial growth, while general aviation continued as in prior years. Public sector flying has remained almost constant.

User taxes in FY 1991 reimbursed about 69 percent of FY 1991 budgeted expenditures attributable to the private sector, up from 63 percent in FY 1985. Considering both user taxes and Trust Fund interest, 87 percent of private sector costs were recovered in FY-1991, compared to 79 percent in FY 1985.

Relationships between allocated costs, user tax payments and General Fund payments for 1985 and 1991 are summarized in Figure 3. Air carrier cost recovery increased over the period from 88 percent to almost 100 percent while general aviation cost recovery remained unchanged at 7 percent. Although constituting a slightly smaller proportion of public sector costs than in 1985, the General Fund payment continued to represent more than twice the costs allocated to the public sector.

Figure 3
Cost Recovery by Major User Group



APPENDIX

	AIRPORT AND AIRWAY TRUST FUND ANALYSIS PRESIDENT'S BUDGET				TAXES DEPOSITED INTO AVIATION TRUST FUND				EFFECTIVE DATES	
	1984	1985	1986	1987	1988	1989	1990	1991	1992	
Beginning Uncommitted Balance	\$2,102.7	\$3,313.9	\$3,235.9	\$4,343.7	\$5,622.6	\$5,840.5	\$6,870.0	\$7,435.8	\$7,710.7	
REVENUE FROM TAXES										
Passenger Ticket	\$2,181.4	\$2,508.8	\$2,401.8	\$2,699.9	\$2,815.0	\$3,201.4	\$3,218.8	\$4,340.7	\$4,567.4	DEC 1, 1990
Freight Waybill	\$134.0	\$134.1	\$136.9	\$159.4	\$167.7	\$180.6	\$177.8	\$221.5	\$237.1	DEC 1, 1990
International Departure	\$79.9	\$108.3	\$93.2	\$91.4	\$94.8	\$105.8	\$180.8	\$217.1	\$259.7	JAN 1, 1990
General Aviation Fuel	\$103.7	\$100.2	\$104.0	\$109.1	\$111.2	\$176.6	\$122.8	\$130.3	\$128.7	JAN 1, 1993 *
Tire and Tube	\$0.3	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	
TOTAL TAX REVENUE	\$2,499.3	\$2,851.3	\$2,735.9	\$3,059.9	\$3,188.6	\$3,664.5	\$3,700.2	\$4,909.6	\$5,192.9	
PROGRAM LEVEL ENACTED/PROJECTED										
Airport Improvement Prog.	\$800.0	\$925.0	\$885.2	\$1,025.0	\$1,268.7	\$1,400.0	\$1,425.0	\$1,800.0	\$1,900.0	
Facilities and Equip.	\$750.0	\$1,358.0	\$895.1	\$804.6	\$1,108.1	\$1,384.2	\$1,721.2	\$2,095.4	\$2,394.0	
Res., Eng., and Dev.	\$263.5	\$265.0	\$237.1	\$141.7	\$153.4	\$159.9	\$170.2	\$205.0	\$218.1	
Operations and Maint.	\$0.0	\$1,110.0	\$426.8	\$621.2	\$826.0	\$471.3	\$807.2	\$2,002.7	\$2,109.6	
NOAA	27.0	27.0	26.8	29.0	28.3	28.7	29.6	34.5	35.4	
Small Community Air Service	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	38.6	
Rental Payments (GSA)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	28.5	29.9	
TOTAL PROGRAM LEVEL	\$1,840.5	\$3,685.0	\$2,471.0	\$2,621.5	\$3,384.5	\$3,444.2	\$4,153.1	\$6,166.1	\$6,725.6	
SUBTOTAL	\$2,761.6	\$2,480.3	\$3,500.8	\$4,782.1	\$5,426.7	\$6,060.8	\$6,417.0	\$6,179.4	\$6,177.9	
Interest Revenue	\$545.8	\$746.3	\$829.2	\$880.4	\$892.6	\$1,009.3	\$1,245.0	\$1,331.3	\$1,344.9	
Unfunded Adjustment to Outlays	\$6.5	\$9.3	\$13.8	\$27.6	\$30.8	\$0.0				
Unobligated Contract Authority				-67.60	-509.61	-200.10	-226.20	199.98	0.00	
END UNCOMMITTED BALANCE	\$3,313.9	\$3,235.9	\$4,343.7	\$5,622.6	\$5,840.5	\$6,870.0	\$7,435.8	\$7,710.7	\$7,522.8	
UNAPPROPRIATED F&E, R, E&D AUTHORIZATIONS										
	(\$1,079.8)	(\$1,194.8)	(\$1,769.8)	(\$1,971.4)	(\$256.8)	(\$657.8)	(\$1,179.7)	(\$459.6)	(\$1,107.5)	
END UNRESERVED BALANCE	\$2,234.1	\$2,041.1	\$2,574.0	\$3,651.2	\$5,583.5	\$6,212.1	\$6,256.2	\$6,071.4	\$5,235.6	
* FAA BUDGET FROM T.F.	41%	69%	51%	52%	59%	53%	58%	75%	75%	
TOTAL FAA BUDGET	\$4,457.5	\$5,307.0	\$4,825.2	\$4,953.5	\$5,714.2	\$6,389.1	\$7,140.9	\$8,137.3	\$8,872.1	

* TAX INCREASE IS EFFECTIVE DEC 1, 1990, BUT DEPOSITED INTO GENERAL FUND UNTIL JAN 1, 1993.

NOTE